

Alcoholic Beverages Tax

Alcoholic beverages tax is imposed on Nebraska beer, liquor, and wine wholesalers and manufacturers. The tax rate for beer is 23 cents per gallon. The tax rate is 75 cents per gallon for wine and other dilute alcoholic beverages containing 14 percent or less alcohol, and \$1.35 for wine and other dilute beverages containing more than 14 percent alcohol, except wine produced in farm wineries. The rate for wine produced in farm wineries is 5 cents per gallon. The tax rate for alcohol and spirits is \$3.00 per gallon.

Revenue from the alcoholic beverages tax is deposited in the General fund. The alcoholic beverages tax is administered by the Nebraska Liquor Control Commission.

Table 3

Alcoholic Beverage Gallons and Revenues for 1997

Month	Beer Gallons	Beer Revenue	Alcohol & Spirits Gallons	Fortified Wine Gallons	Light Wine Gallons	Alcohol, Spirits & Wines Revenues	Farm Winery Gallons	Farm Winery Revenue
January	3,029,486	\$ 689,816	195,583	8,630	216,998	\$ 753,537	117	\$ 5.77
February ...	2,752,775	626,802	121,469	5,757	117,169	455,489	23	1.13
March	2,985,854	679,876	134,325	6,061	134,278	506,711	124	6.12
April	3,147,826	716,770	152,613	5,822	142,721	567,011	131	6.47
May	3,421,787	778,907	139,232	6,490	143,515	528,753	183	9.06
June	3,546,132	808,582	153,348	5,683	160,713	582,372	201	9.97
July	4,061,418	924,985	159,637	6,426	156,278	598,743	152	7.51
August	3,846,895	875,738	152,199	5,931	150,557	571,748	436	21.59
September	3,933,164	895,582	149,870	5,750	134,321	552,530	281	13.90
October	3,482,949	793,129	163,246	5,869	129,174	588,597	642	31.78
November .	3,195,478	727,549	172,810	5,592	155,753	636,367	428	21.19
December .	2,872,034	653,972	152,745	5,511	174,950	590,920	500	24.81
Total	40,275,798	\$9,171,708	1,847,077	73,522	1,816,427	\$6,932,778	3,218	\$159.30

Chronology of Alcoholic Beverage Tax Rates*

Effective Date	Beer	Alcohol and Spirits	Light Wines (14% or Less Alcohol)	Fortified Wines (More than 14% Alcohol)
May 24, 1935	3.0¢	\$.50	5.0¢	\$.15
May 1, 1937	3.5	.80	15.0	.40
May 30, 1947	4.0	1.00	20.0	.55
August 25, 1951	4.0	1.20	20.0	.55
June 1, 1963	6.0	1.60	20.0	.55
April 1, 1965	8.0	1.60	20.0	.55
July 1, 1972	10.0	2.00	75.0	.75
June 1, 1977	11.0	2.25	85.0	.85
September 7, 1979	12.0	2.50	55.0	1.10
August 30, 1981	14.0	2.75	65.0	1.25
October 1, 1985	20.0	2.90	75.0	1.35
October 1, 1987	23.0	3.00	75.0	1.35

*Tax per gallon.